

Workshop

Rapid and Responsive Audits

Summary of outcomes | May 2022

Introduction to the workshop

1 In the workshop the UK NAO led a discussion based on its own experiences to date. Lee Summerfield presented:

- Objectives – why the NAO is doing responsive audits
 - The vision and history
 - How this work fits within the NAO statutory function and standards
 - How external events have created new expectations
 - Challenges in remaining relevant in a challenging and changing world
 - How the NAO has responded
- Process – How the NAO went about it
 - Enabling and enacting this change
 - A high-level outline of the process
- Outcomes – What the NAO has achieved
 - Impact we have achieved
 - The evolution of Responsive work at the NAO

Summary outcomes

- a. All SAIs recognised an increased need to remain relevant and ensure they achieve maximum value for their parliaments, citizens, clients and other stakeholders at a time when information and news items are often instant.
- b. The ability to issue independent, authoritative and influential reports in a timely manner to increased parliamentary scrutiny and accountability is increasingly important.
- c. National and supreme audit institutions can use their unique public-sector knowledge and insight, together with their statutory rights of access to public-sector information and data, to provide greater transparency and accountability by clarifying facts in the public domain,

and can maximise the impact and benefit of this by issuing facts more quickly.

- d. The delivery timeframes for some traditional audit and assurance products can make it challenging to respond consistently to issues in a timely manner, and to inform public debate actively and positively while an issue remains topical.
- e. There is value in exploring other audit and assurance approaches that can satisfy these requirements, acknowledging that change carries risk as well as benefits. Internal change may be required to successfully embed new ways of working, and to fully realise a strategic vision for reactive and rapid reporting. Several SAIs, including the UK, Netherlands and France, have now formally introduced more rapid audits with considerable success.
- f. Any new audit approach by a national or supreme audit institution must be tailored to its legislative framework and sensitive to the wishes of parliament, citizens and other stakeholders, the operational nature of government, and national norms and customs.

Workshop on Rapid and Reactive Auditing



NOTES

1. Post congress - May 2022

Source: EUROSAI Presidency
